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OIPE JAN 26 2007 PATENT & TRADEMARK OFFICE

Docket No.: IIW-031
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Akio Yamamoto *et al.*

Application No.: 10/678,820 Confirmation No.: 3272

Filed: October 3, 2003 Art Unit: 1745

For: EXHAUST GAS PROCESSING DEVICE FOR FUEL CELL Examiner: J. Crepeau

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated October 26, 2006, please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.